

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-2-.36.02. Lawnmowers.**

(1) Push type and self-propelled lawn mowers, roto-tillers, and garden tractors do not come within the automotive section of law levying a lower rate of tax, they are taxable at the rate of 4%. (Section 40-23-2(1))

(2) Self-propelled riding lawn mowers and garden tractors do come within the automotive section and are taxable at the rate of 2%. (Section 40-23-2(4)) (Adopted August 15, 1974, readopted through APA effective October 1, 1982, amended January 24, 1989)